



THE DELAWARE AND HUDSON RAILROAD BULLETIN

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AUGUST 15, 1930

LAKE PLACID

A Memory System



*Forget each kindness that you do
As soon as you have done it;
Forget the praise that falls to you
The moment you have won it;
Forget the slander that you hear
Before you can repeat it;
Forget each slight, each spite, each sneer,
Wherever you may meet it.*

*Remember every kindness done
To you what'er its measure;
Remember praise by others won
And pass it on with pleasure;
Remember every promise made
And keep it to the letter;
Remember those who lend you aid
And be a grateful debtor.*

*Remember all the happiness
That comes your way in living;
Forget each worry and distress;
Be hopeful and forgiving;
Remember good, remember truth,
Remember Heaven's above you,
And you will find through age and youth,
True joys and hearts to love you.*

—G. E. NEWS.



The
DELAWARE AND HUDSON RAILROAD

CORPORATION

BULLETIN



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No. 16

Worked On Champlain Canal

Veteran Served Apprenticeship In Transportation As Locksman At Whitehall

ABOUT fifty years ago, in the village of Whitehall, situated at the southern end of Lake Champlain, a lad in his early teens was busily engaged in helping to operate a lock which gave canal boats entrance from the canal to Lake Champlain. Traffic on the canal was very heavy at that time; boat after boat loaded with wood, coal, iron ore, or merchandise passed through the lock every day.

The young lad, CORLICE GORDON by name, had been born in the nearby village in 1867, the son of a carpenter. Due to the fact that he had to go to work as soon as he became old enough, and furthermore on account of the lack of schools in the neighborhood, he was never able to secure much of an education. At the age of eleven he procured his first position driving lock horses on the canal. It was his duty to draw the canal boats into the lock and secure them while the lock was being flooded, and then pull them out into the lake with his team of horses.

CORLICE's father worked on the canal when there was no carpentry work to be found. When construction work did offer, CORLICE was left in charge of the canal lock. The ponderous gates were lowered and raised with a large windlass.

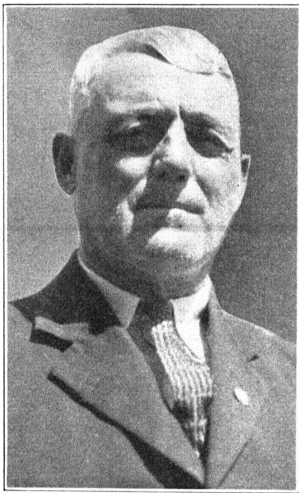
While this work was all that a youth of thirteen could expect, the doom of the canal had already been sealed, as it were, by the railroad which already was doing a thriving business along the shore of the lake, within sight of the canal.

After a few years on the canal CORLICE gave up his position to enter the employ of the village. At that time a new water system was being installed and he took an active part in laying the first pipes under the streets of Whitehall. When this work was completed, CORLICE, at the age of sixteen, made application for a position as brakeman on the railroad. He thus began what was to be a period of forty-three years in Delaware and Hudson employ.

When CORLICE first went to work at Whitehall "Len" Rich was Agent. He also served in the capacity of Freight Agent, Yard Master, and handled some of the duties now assigned to Assistant Train Masters.

The Superintendent then was C. D. HAMMOND.

CORLICE's career on the railroad was almost brought to an abrupt halt when his brother, who was already a Delaware and Hudson employe, learned that he had been hired. The brother was working on what was known as the "hill freight",



CORLICE GORDON

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a freight train then operated between Whitehall and Rutland. One night when he came in off the road he went to the Yard Master's office and told him that he, CORLICE's brother, would shoot Mr. Rich if CORLICE was injured. The Yard Master immediately called the boy to the office to tell him what had happened and that he was afraid that he would have to ask him to give up his position. CORLICE went to his brother and told him that unless he intended to provide him with a home, clothing, and spending money, he intended to work on the railroad. That settled the dispute and CORLICE went back to work again.

His first fourteen years in Delaware and Hudson employ were spent on what was known as the "Northern Local", a freight operating between Whitehall and Port Henry. This was followed by a long period "on the rounds", working wherever he happened to be sent either as Conductor, Yard Conductor, or Trainman. During this period of his service DAY F. WAIT was Train Master, and H. C. North, Assistant Superintendent.

One day while working on the "Northern Local", they had just gained headway and were moving south at a good rate of speed when they

came upon the switch at the ice house spur which had been left open. In those days of hand brakes there was no chance for the engineer to blow brakes and have any set up before they went through the switch and the engine plowed up the track for a long distance before turning completely over.

Although he had a number of narrow escapes, Mr. GORDON was never seriously injured while working for the Delaware and Hudson. One day while coupling cars he didn't get his hand out quickly enough and as a result lost one joint of a finger on his right hand. Another odd thing happened while he was working in the yard at Whitehall. He was working as Yard Conductor—"pulling pins" as it was called—when he stepped in between two cars to make a cut. He didn't get the pin the first time he tried and when the cars came together he put his hands on the end sills and they raised him up off of the ground, pinching his legs, although not seriously. Again the engineman slacked back and pushed them together and he was again raised and dropped. This

(Continued on page 254)

Can You Tell?

Why were postings in Arabic numerals long considered inadequate proof of debt? (See page 251.)

What is the value of freight moved daily by the railroads of this country? (See page 248.)

Where did the "Northern Local" operate? (See page 244.)

Is financial dishonesty decreasing in the United States? (See page 250.)

Approximately how many miles of railroad are there in the United States? (See page 247.)

When was double-entry bookkeeping first used and by whom? (See page 251.)

How do motor truck and railroad rates compare? (See page 247.)

With what railroad system was James J. Hill associated? (See page 248.)

With what canal was it proposed to unite the Delaware and Hudson project and why was this not done? (See page 246.)

Did the railroads follow or precede the settlers in the "Far West"? (See page 248.)

From what do the Chinese make fire crackers? (See page 254.)

Will motor transport ever replace railways? (See page 253.)

Whose mind first conceived the project of the Delaware and Hudson Canal? (See page 252.)

What are old newspapers worth per ton? (See page 254.)

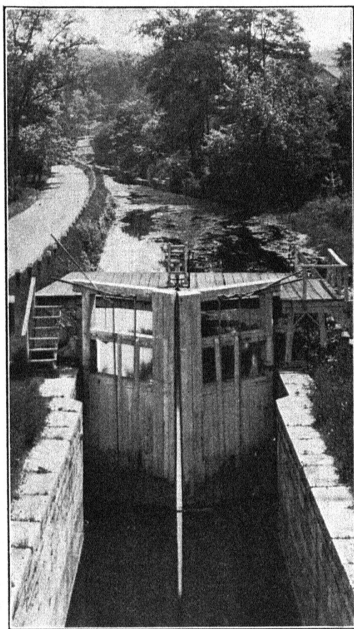
What is the principal cause of dishonesty in the United States today? (See page 253.)

How much time was lost on account of accidents in 1929? (See page 253.)

Construction of the

Delaware and Hudson Canal

By W. J. COUGHTRY, Recorder



THE next examination was to the dividing ridge, between the valley of the Wallkill and the Shawangunkill, in order to see if by tunnelling the Shawangunk mountain, we could gain the valley of the Neversink. We therefore pursued up a stream which rises near, and runs through the Bull-Hach Meadows. We found that a level to suit this dividing ridge and pass through the mountain, must be 628 feet above tide water, and on this level the tunnel would be in the shortest place, two miles and ten chains, or 3740 yards, there would also be an embankment to get over the Neversink valley, which to form would require between three and four million cubic yards.'

"After enumerating the several items of expense required to form this tunnel, the aggregate of which is \$1,380,000, the report very properly concludes by saying: 'This plan ought therefore to be abandoned.'

"Another route for tunnelling the mountain at Reynold's Gap having been surveyed, was found to be still more exceptionable, and, of course the project was rejected.

"The report then proceeds:

"It has been represented as possible, to pass the mountain at a place called Culver's Gap. Mr. Jervis had examined it personally, and Mr. Mills had brought a level upon it. The plan that appeared most likely to succeed was to follow down the Delaware, from Saw-Mill Rift to near Carpenter's Point, pass over the Neversink River and up the valley called, the 'Clove', to its termination, and thence following the high ground along the side of the mountain about eight miles to Culver's Gap. Upon the top of this Gap or near the top, nature has located two ponds called Long Pond and Culver's Pond; these are to give feeding water at all times. Mr. Mills found the surface of the lowest of these ponds to be 851 feet above tide water, and 397 feet above the Delaware River, at Saw-Mill Rift.'

"Comparing this with the Ulster route, the difference of expense was found to be so great as to leave no doubt of the propriety of rejecting it. These are some of the reasons which have influenced the board of managers in the location of a route for the canal, the very able report from which I have made the foregoing extracts, embraces a variety of subjects of great interest, and I would be highly gratified, on the present occasion, in laying the whole before you, but I have already trespassed so far on your time and patience, that I shall only allow myself to notice one other point of considerable importance, and the interest which we persuade ourselves, you take in our concern, forbids me from making an apology for its introduction.

"Apprehensions have existed in the minds of some of our friends, that the spirit of enterprise which pervades every part of our country, may lead to the construction of rival works, operat-

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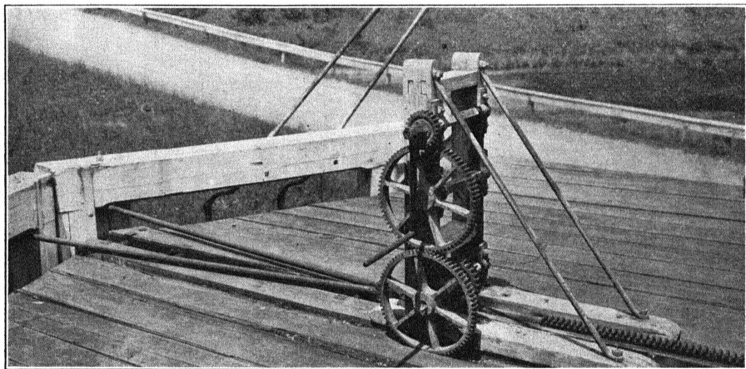
ing to our prejudice, by diverting into other channels the revenue which we anticipate as the reward of our labours. On this head the report is full and entirely satisfactory.

"Judge Wright says: 'Many persons have believed that the interests of the Delaware and Hudson Canal Company ought to be united, and merged in the Orange and Sussex Canal Company, and prevent what they call a rival work.

"The formation of the country, already designates that the route of the Orange and Sussex Canal, if made, must pass up the valley of the Walkill, and down the valley of Pawling's Kill to Columbia on the Delaware River. This point

portation of coal from the Lockawannock valley or the products of the soil? I answer that a birds-eye view of the formation of the country, between the Lehigh and Lackawaxen River, forbids the location of any canal which can in the least injure the interest of this route.'

"The report of the chief engineer is satisfactory in all respects, and fully calculated to justify our most sanguine anticipations of success. The original survey and report to the commissioners which was executed with great ability by Colonel Sullivan, has been found so correct as to form the ground work of the plan, but it is determined to extend the size of the canal in the



Rack and Gearing for Operating Canal Gates

is about twenty miles from Easton, on the mouth of the Lehigh; and should the Delaware and Hudson Canal Company make their Canal down the Delaware River, to Columbia, fifty miles from Carpenter's Point, and then take the valley of Pawling's Kill and thence up that, and thence to Newburgh, it would increase the length of the canal at least fifty miles, and make three hundred and twenty-five feet more lockage than the Ulster route.

"Upon a full, and to me, satisfactory examination of the several proposed plans for the route of the Delaware and Hudson Canal, I am fully convinced that the best route and the one most for the interest of the company to pursue is, what I have called the Ulster route. A question then arises: Can there be any route of a canal projected and executed, which will directly or indirectly become a rival in the trans-

state of New York to substitute a more durable material for the locks, and to make an independent canal up the Delaware River, and in the state of Pennsylvania, to the head waters of the Lackawaxen. These important deviations from the original plan will increase the expense of the whole work about \$400,000, but we apprehend no difficulty in raising the funds required, and we lack neither inclination nor ability to commence the work with spirit and prosecute it with ardor and perseverance.

"Contracts have been entered into for excavation and locks on a considerable portion of the line, and the peaceful and beautiful valley in which I have now the honor of addressing you, will soon be the scene of active and vigorous operations. The hardy arm of labour directed

(Continued on page 252)

Business Needs the Railroads

Samuel M. Vauclain Points Out Facts Often Overlooked By All, Especially Business Men

IN an interview recently published in *The Nation's Business*, Samuel M. Vauclain, Chairman of the Board, Baldwin Locomotive Works, brings out some very interesting points regarding the relation of the railroads to the public. He also deals with the future prospects of the railroad industry in a way which should be encouraging to all railroaders.

Extracts from the article are given below for the benefit of *Bulletin* readers:

"A friend of mine accompanied me on my regular Wednesday trip from Philadelphia to New York recently. After we had bought our tickets he chuckled.

"'What's amusing you?' I inquired.

"'For once, I got ahead of the railroad,' he replied.

"'How did you get ahead of the railroad?' I asked.

"'That ticket agent gave me a dollar too much change.'

"'We were walking toward the train gate.

"'Who do you think will lose that dollar?' I inquired.

"'The railroad corporation, naturally.'

"'Not at all,' I told him. 'The ticket agent will have to pay that dollar out of his own pocket when he makes up his cash account tonight.'

"'My friend stopped.

"'I'll go right back to the window and square myself with the ticket agent,' he said.

"'He did.

"'Like my friend, a great proportion of our population seems to take delight in getting the best of a railroad.

"This phase of man's psychology interests me because for nearly seventy years I've been intimately associated with railroading. I've traveled on most of the 250,000 miles of railroad in this country, to say nothing of the hundreds of thousands of miles in Canada, Mexico, and in other countries. But, though I make my living out of the railroads, my attitude toward them is one of armed neutrality. Hence I have no bias toward them except that induced by common sense and a desire for national prosperity—a national safety, when it comes to that.

"As a manufacturer of locomotives I must study all forms of transportation, yet I am only a

necessary evil to our railroads. Because railroads cannot exist without motive power and locomotives provide that motive power, the railroads buy some locomotives from the works with which I am identified. I've had many experiences with railroad officials.

"This state of affairs leaves me free to express my opinions on the public's attitude. My chief opinion is that railroads are getting the worst of it. They've been baited for decades by those they have most benefited.

"This country—especially the Atlantic seaboard—is becoming the workshop of the world. Business healthfulness depends on exchange of commodities. These commodities cannot be exchanged without transportation. This transportation is primarily effected by common carriers. The most efficient common carriers are the railroads.

"Perhaps if the present generation knew some of the obstacles our early railroads overcame, it would be less eager to grind the roads between government rate control and high taxes and other overhead.

"Our first transcontinental railroads fought Indians, bad men, and bad legislatures to say nothing of natural obstacles. They solved unprecedented engineering problems. During our Civil War railroads kept the nation from disintegrating. The United States could never have done its share in the World War without its common carriers.

"While in Cincinnati one day I heard a gentleman complain about freight rates between New York City and his store.

"'The railroads charge me too much to haul my goods from there to here,' he complained.

"'How much does it cost to get your goods from your freight station in Cincinnati to your store?' I asked.

"'He figured a minute and then replied, 'By George! I never thought of that.'

"Of course his local cartage was his bigger item. I knew it because of my own experience. My home is twelve miles from Philadelphia. The railroad charges me twenty-five cents a ton to haul coal that distance. That seems, at first, like a great deal of money. But the carter at the village where I live charges me about two dollars

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a ton to haul that coal two blocks from our railroad and put in in my cellar.

"You hear a lot of loose talk about motor trucks. They are mighty useful at times. On pick-ups and city distribution, and on short hauls over highways paid for by our citizens, they aid materially in transportation. Yet they're not indispensable.

"After the World War we had two active plants. The old works in Philadelphia employed about 10,000 men. About the same number were employed in the new works at Eddystone, twelve miles down the Delaware from the Philadelphia plant. Many tons of material had to be transported from the old to the new plant daily.

"We had been persuaded to invest in a fleet of motor trucks. After investigation we found that we might soon have an endless chain of them, twenty-four miles long, running between the two plants, if the city authorities didn't enjoin us. By a little figuring we found it was much cheaper to move our stuff by rail, loading and unloading at each plant, than to transfer any part of it with trucks. So we practically retired from the trucking business.

"Speed is essential to our prosperity. Quick action is ingrained in us. Time is more valuable than it used to be.

"So it is with railroad hauling. Two billion dollars' worth of freight is moving on our rails each day. If it can move twice as fast we save the interest on two billion dollars. That amount is worth figuring on. A much smaller amount interests me as president of the Baldwin Locomotive Works. If faster freight schedules permit us to turn our money in three months instead of four and we are turning out ten million dollars' worth of locomotives a month, the time saved makes a difference of about three million dollars in our profit annually. That is one reason our works management won't stand for car demurrage. The orders are, 'Unload those cars.' And we unload them without demurrage. Hence that economic crime can't be laid to our door. It shouldn't be laid to the door of any live business or industry. Yet in one day the Pennsylvania Railroad System will collect demurrage equivalent to many hundred cars. In dull times this is not important. In busy times it is. To be prosperous we must keep things moving.

"Our railroads are educating shippers to prompt loading and unloading. Increased speed at the freight platforms shortens the time freight is in transit and lessens the amount merchants must invest in stocks. To save this money for

the merchants the railroad invests heavily in freight cars, safety devices, roadbeds, bridges, rails, and locomotives.

* * *

"When James J. Hill left the steamboat business in St. Paul and turned his attention to the speedier method of transportation there were few railroads and relatively fewer people in Minnesota. Jim Hill reversed the established process.

"'We can't put the cart before the horse,' he said, 'but we can lay rails ahead of the west-bound settler.'

"So, as his Great Northern Railroad crept slowly toward the Pacific Coast he threw out feeder lines in each fertile valley until his system, especially through Minnesota and North Dakota, looks like a fish's spine with the lateral bones gone from the south or downward side where the Northern Pacific paralleled his system but sticking out from the upper or northern side. Each of these bones represents a branch built in advance of settlement. It took the risks and discomforts away from hardy settlers. Jim Hill made a fortune in railroading but it wasn't a small fraction of one per cent of the wealth he created for the world.

"Other westbound railroad systems did something similar farther south. Railroad transportation awaited the farmer before he began to plow. Agriculture could not have been developed so rapidly had the pioneers depended on waterways, wagons, or pack mules to get their surplus to market.

* * *

"Motor traffic is something else. In spite of enormously expensive precautions, safety devices innumerable, and 'Cross Crossings Cautiously' campaigns, some of our twenty million motorists will continue to ignore or take chances with railroad trains. The millennium will be ushered in with the complete abandonment of grade crossings. This feat of engineering will be so expensive that national, state, and municipal governments must share it with the railroads. By that time city streets will be two and three-deckers and electric street cars will run underground.

"More speed explains the motor truck. With billions of tax money built into concrete highways and more than three million trucks on them, to say nothing of more than a million buses, short hauls are becoming *passé* on the railroads, particularly if the short hauls are for passengers. The railways will meet this situation in some manner, are meeting it in many cases.

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The Port of Albany In Action

WHEN, on June 5, 1930, the S. S. *Irland* arrived at the Port of Albany, after safely navigating the Atlantic Ocean from New Brunswick, Nova Scotia, to New York City, thence to Albany via the Hudson River, the dream of public spirited Albanians that some day ocean going vessels would be able to discharge their cargoes at the piers of Albany materialized.

In the hold of the S. S. *Irland* was a cargo of wood pulp consigned to the International Paper Mills at Corinth. The logs, averaging about six inches in diameter after they had been peeled, were cut into four foot lengths and then placed in the hold and on the deck. At the Albany dock they were transferred to Delaware and Hudson Railroad cars for the last lap of their journey to Corinth.

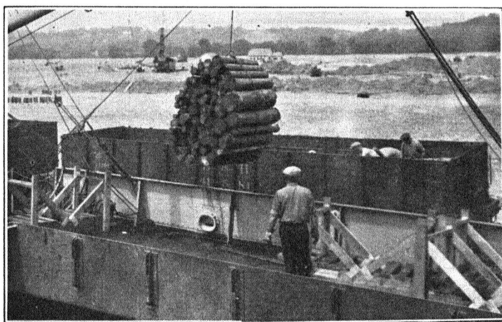
Since the arrival of the S. S. *Irland*, three other ocean going vessels have docked at the Port of Albany. On June 16, the S. S. *Jans* arrived; the S. S. *Lifland* reached port on June 19; and the S. S. *Salonica* anchored off the Albany dock five days later, on June 24.

Other ships, bearing wood from Russia were relieved of their cargoes in New York City from which point the wood was forwarded to Albany

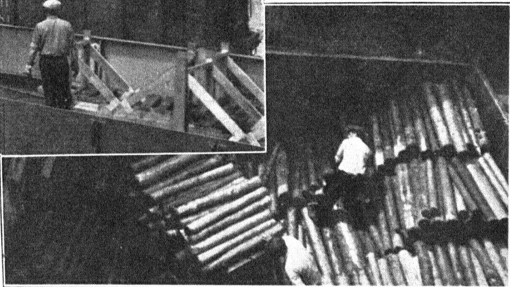
in barges, because of the fact that the ships' draft is too deep for the incomplected Deeper Hudson channel. The consignments from Russia are bound with metal straps which enables them to be loaded into box cars more rapidly than the bulk shipments may be transferred to gondolas. All of the switching at the Port of Albany is done by Kenwood Yard crews of the Delaware and Hudson Railroad. At present there is one completed track serving the port running parallel with the water front while another is in process of construction.

Loadings of this wood have thus far reached a maximum of 46 box cars per day and 29 gondolas, making a total of 801 carloads forwarded to Corinth from Albany to date (July 25th).

The Albany Perforated Wrapping Paper Company has for some time received shipments of wood-pulp via a Norwegian steamer which proceeds direct to their plant in North Albany. The ships have experienced some difficulty, however, in docking and turning around in the narrow river channel. When the Deeper Hudson River project has been completed, the boats will all come direct to the Port of Albany for unloading, thus reducing considerably the time taken to move cargoes from New York City to Albany.



At left: Transferring pulp-wood from ship to car for the last lap to the paper mill.



At right: Looking into the hold of a pulp-wood carrier being unloaded at Albany.

The
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What Don't You Know?

WHAT'S the use of reading all this "educational stuff" anyway? This question has arisen in the minds of many of our readers from time to time. To hit right straight from the shoulder, avoiding all talk of your own enjoyment and improving your mind, the answer is, because it will make you more valuable to yourself and to The Delaware and Hudson Company.

There are very few of us, on or off the line, who do not at times come in contact with others who are anxious to know about the history of our company or the territory which it traverses. Can you answer their questions as to the location of historic battlefields, monuments, forts, or other structures; the present location of government or other buildings in the various cities; the industries of the towns through which our trains pass?

One of the large western railroads regularly assigns to the trainmen the duty of calling the attention of passengers to the points of interest indicated in the time-table, as they are reached. Questions asked about such things must, of course, be answered, and this is not always an easy matter.

Of course we cannot each be a "human encyclopedia" but there are very few who cannot learn one or more new things from successive issues of THE BULLETIN. It is with this in mind that articles of historic or geographic interest are printed at regular intervals.

With the thought of adding to the interest of our readers, it is planned to insert a list of ques-

tions in some issues of THE BULLETIN so that you may look them over to see how many you can answer before reading further. Perhaps you will be surprised!

Financial Crimes

THE article by William B. Joyce, reprinted below, appeared in the May 18, issue of the New York Times, where it was featured on the first page. Because of the marked tendency to avoid the subject of dishonesty in business, the article is courageous and timely. It is not the policy of this company to ignore the self-evident fact that dishonesty and temptation exist to a large degree in the business world. These twin vices have always existed. They exist and flourish today. They will continue to exist and flourish until they are destroyed. It is our mission to combat them and it can't be done if we ignore them. For that reason we are glad to devote this page to the article by Mr. Joyce:

"An increase in financial crimes in the past year has caused William B. Joyce, chairman of the National Surety Company, to issue orders to the 8,000 agents of the company throughout the country to cooperate with District Attorneys and the police in increasing the number of convictions for this class of crime.

"Mr. Joyce says insurance companies are reporting losses of more than one hundred million dollars a year and that financial dishonesty seems to be constantly increasing throughout the United States. He continues:

"Without realizing it, many people seem to be becoming alarmingly careless in matters of ethics. They are highly indignant when told that they are dishonest, but they really are. They justify unscrupulous acts by pretentious words. *The embezzler declares that he is merely "borrowing" his employer's money, etc.'*

"One of America's greatest needs today is a revitalized honesty—an honesty which does not express itself in virtuous speeches, but in a determination to be conscientious in all the relations of life. Instead of telling themselves they are honest, people should ask themselves whether they really are so. The honesty of many people is a sort of negative honesty. *They know that*

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The Oldest Example of

Double-Entry Bookkeeping

Ancient Genoese Accounts Show Use of System Early in the Fourteenth Century

THE Business Historical Society, Boston, Mass., in its June, 1930, Bulletin, gives the following very interesting data on the first known use of the system of bookkeeping by double-entry:

The oldest printed treatise on accountancy was written by the Franciscan friar, Lucas Pacioli, and published in Venice in 1494. The double-entry system of bookkeeping, which Pacioli describes very clearly and accurately, has been found to have been in use in northern Italy more than a century and a half before the friar wrote his famous treatise.

A fully developed system of double-entry is found in the accounts of the Genoese communal stewards for the year 1340. The earlier books of the state financial officials of Genoa were burned in the fire which occurred in 1339. An account book of the Commune for 1278 which has only single entry is still in existence. The loss of these books between 1278 and 1340 makes it impossible to determine the exact date the double-entry system was introduced in the Genoese stewards' accounts.

The original cartulary of 1340, containing 478 pages, is now in the Genoese archives. Some of its pages are in a state of poor preservation. The accounts of goods purchased for the Commune, of various debtors of the city and of men-at-arms hired by Genoa are more legible. The Society recently acquired photostats of four of these pages, one containing accounts for pepper, silk, wax, and sugar; another records damages and losses. A third contains accounts of various debtors and the fourth lists expenses for soldiers. The page of the accounts for the soldiers shows the entries in medieval Latin. The debits appear on the left half of the page and credits on the right half. The formula for the debit side is "debe(n)t nobis pro" (or "in"). For the credit side "Recepimus" (we have recovered) is used even though no previous debit appears.

The notations are in Roman numerals. Arabic numerals were known in Italy, but were not generally used in bookkeeping even during the 15th century, partly through custom and partly because Arabic figures offered greater possibility for

fraudulent changes in postings than did the Roman numerals. As late as 1520 the municipality of Freiburg in Germany refused to accept as legal proof of debt entries made in Arabic numerals.

Diagonal lines canceling the entries on the page indicate that they had been transferred to a new ledger or had been balanced out.

Both debit and credit entries appear on the same page. This differs from the Venetian system described by Pacioli as exemplified in Venetian books of the 15th and 16th centuries in which the debits and credits were entered on different pages facing each other and each entry occupied one or two long lines.

Venice took the lead in the development of the science of bookkeeping and set the style for most of Italy and northern Europe. In fact bookkeeping by double-entry was popularly known as "bookkeeping according to the method of Venice."

The second oldest example of double-entry is the Florentine ledger of 1390, kept according to the Venetian system, which belonged to a money-changer. The origin of the system it is said may never be discovered because so few early accounts have survived. The oldest Venetian system dates from 1406. Since the Venetian and Genoese systems differ somewhat, they may have developed simultaneously and independently. At present the evidence is too limited to determine whether the Italians inherited a Roman system or a Byzantine one, or if they really invented bookkeeping by double-entry. It is also unknown whether the double-entry system was first used in official accounts and then adopted for business accounts or the reverse. Further exploration in the Italian archives may result in partial or complete solutions of these and similar interesting problems connected with the early history of modern methods of accountancy.

Vicar (to village reprobate).—"I am pleased, John, that you have turned over a new leaf. I was glad to see you at our temperance hall last night."

John: "Is that where I was?"

D. & H. Marksman Makes Record Score

JULY 10th was a big day for Delaware and Hudson marksmen at the state rifle range at Peekskill.

On that date SERGEANT ANTHONY ROMEO of the Howitzer Company, 105th Infantry, N. Y. N. G., received a rating of 97.5 per cent for the Army Pistol Course. This is the highest score ever made over this course. SERGEANT ROMEO is an employe of the Maintenance of Way Department at Whitehall, N. Y.

At the same time the Delaware and Hudson Police Pistol Team was making a very commendable showing against a team composed of officers of the 105th Infantry.

Scores:

105th Infantry Officers	
Captain Hopkins	220
Captain McGovern	224
Lieut. Rogers	214
Lieut. Dufort	250

Total	908
-------	-----

Delaware and Hudson Police	
PATROLMAN GRATCOFSKY	272
PATROLMAN OVERBAUGH	276
PATROLMAN RUSS	263
PATROLMAN MASKO	259

Total	1070
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Comparison of these scores with previous records made by the Police Team shows the progress which has been made in the past few months. All signs point to a very creditable performance in the national police shoot at Camp Perry, Ohio, in which our men anticipate taking part.

Construction of D. & H. Canal

(Continued from page 246)

by science and professional experience, will be employed in rendering the bounteous gifts of nature, subservient to the improvement of art.

"The citizens of our state and those of the state of Pennsylvania, will be convinced that the privileges granted by their respective Legislatures, are not intended to be merely employed as objects of interested speculation, and that the proud character which New York has obtained in works of internal improvement and public utility, is in no danger of being tarnished by the operations of the Delaware and Hudson Canal Company."

Following the tremendous applause which is said to have made "the welkin ring," and prayer by the Reverend Mr. Murphy, of Rochester, Ulster County, the procession reformed and returned to Rome, disbanding at the inn of Captain Peter Miller.

The ceremonies were concluded with a dinner at half past two that afternoon in a bower immediately adjoining the summit level, at which about two hundred guests were present. President Hone presided, assisted by David Hunter of Sullivan, and Charles H. Ruggles and John Sudam, of Ulster County as vice-presidents.

The dinner was concluded with the drinking of toasts—among them the following:

The Delaware and Hudson canal—Posterity will celebrate the anniversary of its commencement as a new era in the history of improvement.

The legislature of the state of New York—to whose liberality and enlightened policy the citizens of Orange, Sullivan and Ulster, are indebted for the canal, the commencement of which we this day celebrate.

The state of Pennsylvania—willing that the Delaware and the Hudson should shake hands, may she be as prosperous as she is great and magnanimous; the cause of internal improvement throughout the union; the union of the states, cemented by works like this—it will be imperishable.

By John Sudam, esq., vice president. The president and orator of the day—his enlightened judgment has enabled him to appreciate the advantages of the Delaware and Hudson canal; his name has given to Ulster and Sullivan a strong arm in completing it.

(Mr. Hone here rose and thanked the company in a feeling and appropriate manner, for the honor this day conferred on him.)

By David Hunter, esq., vice president. New York and Pennsylvania, twin sisters of the republic, may their common efforts produce internal wealth for themselves, and external strength for their country.

By Charles H. Ruggles, esq., vice president. The health of a citizen of a sister state, Maurice Wurts, esq. whose mind first conceived the project of the Delaware and Hudson canal, and whose ardor and perseverance has brought the work to an auspicious commencement.

(To be continued.)

Patient: "I'm a little short of breath, Doc."

Doctor: "Have patience, my good man, and we'll soon stop that."

Financial Crimes

(Continued from page 250)

certain acts are dishonest but they go ahead and commit them anyhow on the excuse that some special circumstance justifies them.

"The principal cause of dishonesty in the United States today is a widespread materialistic viewpoint — an increasing struggle to get money for pleasure and luxury even at someone else's expense, loss and privation. The buyer and seller, the tradesman and customer, the employer and employee, the capitalist and the laborer are out to out-general each other instead of taking a mutually helpful and humane attitude of 'live and let live.' To out-general each other is tolerated as 'business-like,' but it inevitably leads to unscrupulousness and sheer dishonesty."—*Remington Register*.

Business Needs the Railroads

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"Not long ago out in Oregon a railroad official, in opening a bus line to be operated in conjunction with his railroad, remarked that sixty-one other of this country's railroads had already given him an example. But buses can never replace railways. Short rail lines will become bus line feeders. Trucks will be used for pick-up and distribution jobs and for short hauls in congested territories, but the great bulk of long distance transportation for human beings and their merchandise will be by train. This is a restless, rapid age. That's why air travel appeals to us.

"I took a trip to Chicago recently. I was interested in railroads and locomotives. But a Chicago booster made it his business to tell me that ten air lines radiate from that city and that the lines total nearly half a million monthly mileage.

* * *

"Now even I can see the advantage to someone in a raging hurry of soaring across the continent in two days, or doing the combination rail and air journey in three days. I use the air mail frequently. I may send small locomotive parts by air express presently. But neither you nor I will live to see much passenger or freight business done in airplanes or dirigibles. The prices will be too high. And it will not be possible to build lighter-than-air motive power of great commercial importance because all airships require too much power per pound of load.

"Passengers and freight will be transported by airline, waterways, and highways in increasing numbers and quantities, but railroads will be the backbone of transportation for at least another century. So far, they have adjusted themselves to changing conditions.

"In spite of the Interstate Commerce Act which went into effect in 1887, the LaFollette Valuation Act of 1913; the disastrous government ownership during the World War, the Transportation Act of 1920 and various other attempts at paternalism — a paternalism not attempted with telegraphs, telephones, electric lighting, water power, street cars, or other public utilities—the railroads have met fair competition successfully.

"Under the Transportation Act our railroads cannot earn more than six per cent on their investment—anything above that is, in effect, given to less well managed roads. This puts a premium on incompetency. Last year the average net return on railroad investment was less than five per cent.

"If you doubt the advisability of maintaining lines of communication between raw supplies and factories take a short look at England and remember that Kipling once said that no great nation perished save through a failure to handle its transportation.

"While you are thinking of waterways, highways, and airways, please give a little thought to railways without which you would be back in the days of the picturesque, but uncomfortable wagon."

Cold Figures!

IT takes cold figures to make one realize the importance of cutting down America's annual toll of accidents.

Figures issued by the Travelers Insurance Company show that American adults lost just one and one-half million years because of accidents in 1929.

These years were lost as a result of occupational accidents on the one hand and traffic and home accidents on the other. The traffic accidents alone represented a monetary loss of \$3,000,000,000 and the other accidents would prove fully as expensive.

Those figures hardly seem reasonable; yet insurance company statisticians have a way of being accurate. They emphasize anew the great importance of finding some way of conducting our lives in greater safety.—*New York Telegram*.

Worked On Champlain Canal

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happened still a third time. This time, however, when the slack ran out he dropped to the ground. Several cars passed over him before he could scramble out from under the train, scared but uninjured.

It was no easy matter to do the work of a trainman on the local freight at that time. Every day they left Whitehall with anywhere from 20 to 30 cars of local freight. They started out at 7 A. M. and returned when all the work was done. When business was light they made the round trip by 7 P. M. At times they didn't get home until 3 or 4 A. M. the following day, only to have to leave again at 7. For this strenuous work a trainman received \$40 per month.

"If a trainman nowadays had to work for that pay and for those hours, he would quit right away," says Mr. GORDON. Even then there were men who wouldn't think of working on the railroad. One morning they were about to leave Whitehall with 25 cars when Conductor John Myers realized that he had only one brakeman on the crew. He told CORLIE to go over to the town and see if he could hire a couple of men. Some of the men loafing around the pool rooms and cigar stores were slightly interested in the wages offered but none of them would work on the railroad. As a result he and the conductor had to take the train to Port Henry and back, doing all the work themselves. All of that territory was single track and traffic was extremely heavy at that season of the year. They hauled large quantities of coal and coke to Port Henry, returning with pig iron from the blast furnaces.

To Mr. GORDON there is only one kind of work in the world, that is railroad. While he was on the local freight he thought that by far the best job on the Division for a trainman. In later years he preferred yard jobs because of the fact that they permitted him to be home every night.

In the end Mr. GORDON was forced to retire on account of rheumatism. Were it not for that ailment, however, he would be only too glad to go back to work tomorrow—even on the "Northern Local" with 30 cars of local freight. "If I could only make these legs of mine behave, I would give my right arm to be able to climb on top of the next train leaving Whitehall and give the engineer a highball. Just between us, too," he added with a smile, "it wouldn't bother me if we didn't get back until tomorrow morning just in time to go out again."

Uses for Old Newspapers

NEWSPAPERS after reading have no value. They are generally cast aside. Occasionally a person with thrifty instinct saves them—just because saving is a habit. They really do not expect to realize much from them, a few cents, perhaps, when the "ole rags and iron man" comes along with his cart.

Still, old newspapers have some commercial value. Mel Wharton, writing in *The Timberman*, tells us something about it. They are exported to China and other far eastern countries where they are worked over into various products. In China they help in making firecrackers, also paper dolls, toys, and in some instances after being worked over, for wrapping packages.

The average price paid is \$22.50 per ton. It would seem that a ton of newspapers could not be accumulated at this price. They probably could not if it were not for organized campaigns by schools. These are inaugurated for some special purpose such as the purchase of play ground apparatus, musical instruments, etc. The case of the Polytechnic High School of Los Angeles is cited. Mr. Wharton tells us that a \$25,000 pipe organ was purchased through a well organized campaign for gathering old newspapers.

"The business of preparing old newspapers for shipment overseas is highly specialized," says Mr. Wharton. "It is necessary to have baling equipment, usually in the form of hydraulic presses. The papers are compressed under a standard pressure of 3,000 pounds to the square inch. Then they are banded. The package is burlapped, after which the bundles are again bound with hoop steel having buckle seals. The weight of each bale varies according to country of import. Fumigation is not done at point of origin."

This particular business is largely a Pacific coast industry because of the direct shipping facilities to the countries using the materials. Shipping from the interior to either coast would add so much to the freight rates that there would be no profit. A lot of old newspapers and other discarded printed matter finds a way back to paper mills to be worked over into the cheaper grades of paper.—*Mueller Record*.

"This is a good restaurant, isn't it?"

"Yes. If you order a fresh egg you get the freshest egg in the world. If you order a good cup of coffee you get the best cup of coffee in the world, and—"

"I believe you. I ordered a small steak!"

Clicks from the Rails

Why Engines Are "Shes"

The following amusing letter from a Japanese lady appeared in the *Shipping Register* of San Francisco:

"Sometime ago you publish in your vuable paper article on female shipping steamer. I have thought to write you about feamale engine on train. You know why? Yes, they call she for many becauses.

"They wear jacket with yokes, pins, hangers, straps, shields, stays. They have apron, also lap. They have not only shoes, but have pumps. Also hose and drag train behind; behind time all time. They attract men with puffs and mufflers and when draft too strong petticoat goes up. Sometimes they foam and refuse to work when at such time they should be switched. They need guiding.

"They are steadier when coupled up, but my cousin say they terrible expense. Is not enough reason?"

Short Speeches

One of the most popular after dinner speakers in the game is Edward S. French, president of the Boston and Maine. At a meeting of the railroad's foremen's union on May 25, his speech, shortly after his election to the presidency of the road, consisted of 11 words, bringing his total after dinner verbosity to 29 words. His longest speech, according to the *New York World* was as follows: "I am glad to be here. I am having a good time, and I hope that you are." Several days earlier he spoke before the Nashua, N. H., Fire Relief Committee and said: "I am glad to see you all. How do you do?"

Many Heroes

The Illinois Central might be nominated as the road having the most heroes and heroines. Of the 34 United States medals for life-saving on railroads which have been issued since the award was established by Congress about 25 years ago, members of the Illinois Central force are in possession of five. President Hoover recently awarded the fifth to J. P. Clendenin, agent at Haysburg, Miss., who pushed a woman and child out of the path of a train at Wiggins, Miss.

Slave of Railroad

Once owned as a slave by the Alabama & Mississippi Rivers Railroad Company, Taylor Parkman died recently after 72 years of continuous service. In 1858, Parkman than a young man recently brought to Alabama from Virginia, was hired by his owners to the Alabama and Mississippi Rivers, then engaged in grading the line from Selma, Ala., to York, 76.5 miles, now part of the Southern. He was later bought by the railroad and put to work in the Selma Shop. After the emancipation of the slaves, Parkman continued to work in the shop until February 24, 1925. He did not know the date of his birth, but his age was thought to have been well over 90 years.

Posies For Travelers



The Associated Press reports that each passenger riding on the Burlington is presented with a tulip grown on the station grounds, upon purchase of his ticket.

Beloved Conductor

When Sam Bowers made his last trip as a conductor on a suburban run on the Missouri Pacific at St. Louis, an extra coach was required to accommodate all the commuters who wanted to bid him "good bye." Many whose habit it is to ride an earlier train waited for the 5:52 and a late supper in order to be with Mr. Bowers on his last trip to Kirkwood and the end of 52 years of railway service. A St. Louis paper said of Mr. Bowers: "Daughters approach him at Union Station to inquire if their fathers are on board, and usually Bowers can tell in what coach they were riding. He also received a large number of presents from admiring commuters."

No More Falls From Uppers

One more hazard will have been eliminated from passenger travel by rail when the new safety nets for upper berths have come into general use. As one magazine writer puts it, "Once snuggled in your cozy bunk under the car eaves the new safety net makes it impossible for you to float off into space when the engineer throws in the clutch." Never again, alas, shall passengers demonstrate their ability to hit the center aisle in one fall and purple-striped pajamas, while George the porter mumbles about the unusually heavy shower of upper-deck passengers.

Smallest Railroad Pension

Charles Pearce, 72, for forty years an employe of an English railway, receives what is probably the smallest pension in the world—six cents a week. Mr. Pearce, a resident of Guilford, England, explains that the company originally paid him \$2.46 per week. Then he qualified for a government old-age pension of \$2.40, whereupon his railroad pension was reduced by that amount. He isn't so much interested in the amount as the fact that so long as he receives the pension he is on the company's books which entitles him to an annual pass and quarter-fare tickets for members of his family.

Sherlock Holmes Runs Locomotive

Sherlock Holmes is enjoying these days running a locomotive on the country estate of William Gillette. Mr. Gillette, a retired actor, has a miniature railroad with trestles, switches, cars and an engine on his estate, and can often be seen at the throttle in a cap like he wore when playing the role of the detective, giving his friends a ride.

Snow Delays Rail Service

According to a newspaper article of July 21st there had been no railroad service between Argentina and Chile for a week due to heavy snow in the Andes; meanwhile the mercury has been flirting with the century mark in this part of the United States!

Creature or Creator?



INSTEAD of saying that man is the creature of circumstance, it would be nearer the mark to say that man is the architect of circumstance. It is character which builds an existence out of circumstance. Our strength is measured by our plastic power. From the same materials one man builds palaces, another hovels; one warehouses, another villas. Bricks and mortar are mortar and bricks until the architect can make them something else.

—Thomas Carlyle.